

ASOTIN-ANATONE SCHOOL DISTRICT NO. 420
Asotin County, Washington
September 1, 1991 Through August 31, 1993

Schedule Of Findings

1. Staff Mix Factors Should Be Accurately Reported

Our audit of the Legislative Evaluation and Accountability Program (LEAP) placement for certificated personnel disclosed occurrences of incorrect reporting of academic credits earned.

We found instances of noncompliance with requirements pertaining to documentation of certificated years of experience. Our test showed that personnel files for three out of four employees tested did not contain evidence to support total years of experience used to determine placement on the LEAP document.

The district personnel files tested contained evidence only for past employment within the school district. We were not able to obtain documentation to support experience that employees had obtained while employed at previous school districts.

Our sample for testing LEAP placement was composed of four certificated personnel. Our test showed that three out of four had academic credits understated based on the official transcripts located in the personnel files for fiscal year 1991-92. In addition, two out of four employees had academic credits understated for fiscal year 1992-93. One certificated employee was incorrectly reported as to the staff mix factor placement on the LEAP schedule for fiscal year 1991-92.

Staff mix factors are an integral part of the state funding formula for school districts. The factors are determined by each individual's educational training and professional experience as of October 1 of each year, and assigning to them, on this basis, the appropriate staff mix factor from the LEAP table. Both the table and guidelines for placement upon the table are set forth in Chapter 392-121 *Washington Administrative Code* (WAC).9+

WAC 392-121-270 states:

Each certificated instructional employee with a degree shall be placed on the state-wide salary allocation schedule and on LEAP Document 1 based on the employee's years of experience, highest degree level, and total eligible credits as defined in this chapter.

WAC 392-121-280 (4) states:

(3) Districts shall document years of experience that are eligible for application on the state-wide salary allocation schedule and on LEAP salary allocation documents. Documentation for years of experience shall be letters or any other documents that provide evidence of employment including dates of employment.

The district officials were not aware that academic credits or years of experience were incorrectly reported.

Due to the exceptions noted, we were unable to determine whether all of the certificated personnel staff mix reported to the Superintendent of Public Instruction were accurate.

We recommend that the school district correct all staff mix data to reflect the correct academic credits and obtain adequate evidence of all past certificated experience for employees. The district should report these corrections to the Superintendent of Public Instruction.